



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

**This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document Reviewed (include title):

**WAC 458-19-035 "One hundred six percent levy limit – Annexation (RCW 84.55.030 and 84.55.110)"**

Date last reviewed: **September 1998**

Current Reviewer: **Kim M. Qually**

Date current review completed: **December 24, 2001**

Is this document being reviewed at this time because of a taxpayer or association request?

**YES** ☐ **NO** ☒

**1. Briefly describe the subject matter of the rule(s):**

**This rule explains how the first regular levy of a taxing district is calculated after the district annexes other territory or a dissimilar taxing district. It also describes how the levy limit is calculated when a taxing district loses a portion of its territory as a result of an annexation to another taxing district. Both sections of the rule reference the 106 % levy limit that is no longer the correct levy limit.**

**2. Related statutes, interpretive statements, court decisions, BTA decisions, and WTDs:**

YES	NO	
<b>X</b>		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	<b>X</b>	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?



	<b>X</b>	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	<b>X</b>	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**The passage of Referendum 47 (1997) and Initiative 747 (2001) changed the levy limit to 101% or the rate of inflation, whichever is less. The rule (as well as the example therein) need to be changed to reflect this statutory change.**

**3. Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner. **None**

**4. Listing of documents reviewed:**

Statute(s) Implemented:

**RCW 84.55.030 “Limitation upon first levy following annexation;”**

**RCW 84.55.110 “Withdrawal of certain areas of a library district, metropolitan park district, first protection district, or public hospital district – Calculation of taxes due;” and**

**Initiative 747 (2001).**

Interpretive statements (e.g., ETAs and PTAs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**

Other Documents: **None**



**5. Review Recommendation:**

- X**        **Amend**
- \_\_\_\_\_ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)
- \_\_\_\_\_ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- \_\_\_\_\_ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

**The rule needs to be updated so that it reflects the current limit on regular levies, 101%. The example also needs to be corrected using the new levy limit.**

**6. Manager action:**    Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

- \_\_\_\_\_ 1
- \_\_\_\_\_ 2
- \_\_\_\_\_ 3
- \_\_\_\_\_ 4